

Honorable Mayor and Members
of the City Council
City Hall
Torrance, California

Members of the Council:

Subject: City Manager and Finance – Budget Overview Session 3 of 3 for the two-year 2021-23 Operating Budget and the Five-Year 2021-26 Capital Improvement Plan. Expenditure: None.

RECOMMENDATION

Recommendation of the City Manager and Finance Director that City Council receive department updates and provide feedback on the Fiscal Year 2021-23 two-year Operating Budget and the Five-Year 2021-26 Capital Improvement Plan.

BACKGROUND/ANALYSIS

Starting with this budget cycle, as requested in Council Orals on November 17, 2020 by Councilman Goodrich, which received concurrence by City Council, staff will conduct three public budget overview sessions as an additional method of providing budget information and gathering City Council and public feedback while it is in the development phase. During these sessions we are reviewing the five-year Capital Plan and the two-year Operating Budget for all departments. Since the budget is still in development, the information presented includes preliminary department budget estimates. These workshops are intended to provide City Council additional time to review the proposed budget and provide feedback to ensure it proactively addresses the needs and focuses of the City Council and broader community. Staff have worked with the Cable & Community Relations team to help promote these budget sessions to improve awareness and engagement.

Starting with this budget cycle, the City will develop and seek Council approval on a new five-year Capital Improvement Plan every time the City enters a new two-year operating budget cycle. This is an increase in frequency and staff believes this will help keep the Capital Improvement Plan as current as possible, allowing for the City to more accurately plan five-years ahead every two years.

Finance staff continue their work with Departments to develop the full budget document and refine amounts, but the initial status of the operating and capital budget will be discussed over these three sessions. Each department will have their own dedicated section to discuss staff levels, the non-wage categories of their operating budgets, projects noted for the upcoming five-year Capital Improvement Plan, and recommended changes to any of these items.

Finally, to aid in the development of the operating budget, staff is utilizing a new tool available to the City Council and public, called OpenGov. This system was historically utilized by the City as a government transparency website. Staff have expanded its functionality to assist with budget review and development. The main link to this site, which includes reports that graphically display Budget and Actuals data, can be found below:

<https://torranceca.opengov.com/>

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To aid in the use of this new system, staff have included instructions for how to use this new system as an attachment (Attachment B) to this item.

The sessions are broken down in the below order to include the following departments:

Budget Overview Session Night 1 (April 13)

- General Fund Overview
- City Council
- City Manager
 - Cable
 - Civil Service
 - Human Resources
 - Self-Insurance Fund
 - Community Events
- City Clerk
- City Attorney
- City Treasurer
- Finance
- Communications and Information Technology

Budget Overview Session Night 2 (April 20)

- Police
- Transit Department
- Public Works Department
 - Sanitation Fund
 - Sewer Fund
 - Water Fund
 - Street Lighting District

Budget Overview Session Night 3 (April 27)

- General Services Department
 - Airport Fund
 - Fleet
- Fire Department
- Community Services Department
- Community Development
 - Air Quality Management District
 - Section 8
 - Vanpool

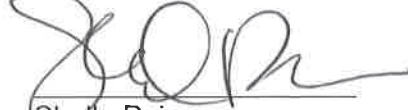
A detailed analysis of each department included in tonight's workshop can be found in Attachment A. This includes summary tables of staffing levels, financial data, and each department's projects under the upcoming Capital Improvement Plan.

CONCLUSION

At the conclusion of the three sessions, staff will assemble the Proposed Budget Documents (Capital and Operating) for publication and schedule the regular public hearings held before budget adoption. Staff anticipates the below timeline for the remaining portions of the budget process:

- **Public Hearing:** May 11, 2021
- **Public Hearing/Budget Adoption:** May 18, 2021
- **Budget Adoption (back-up):** May 25, 2021

Respectfully submitted,



Sheila Poisson
Finance Director

CONCUR:



Aram Chaparyan
City Manager

Attachment A: Department Budget Schedules
Attachment B: OpenGov Instructions

GENERAL SERVICES

The mission of the Department of General Services is to provide quality services that support City departments in a manner which enable them to carry-out their community missions and to provide these services at a cost-effective and efficient manner which best serves the operational needs of City departments and the community.

The Department of General Services maintains all City building and building systems in a good, presentable, and clean condition and provides a healthy and comfortable environment within the buildings in a manner which meets the operational needs for City departments the community. The Department of General Services is also responsible for airport administration, building maintenance, central services, Cultural Arts Center administration, custodial services, fleet services, graffiti abatement program, HVAC/electrical services, and warehouse services. All of these services are provided in an efficient and cost-effective manner.

General Services – All Funds – Budgeted Staffing Levels

Job Classification	2018-19	2019-20	2020-21	2021-22	2022-23	FY22 Increase / (Decrease)	FY23 Increase / (Decrease)
Account Clerk, Senior	1.00	1.00	1.00	1.00	1.00	-	-
Administrative Analyst	1.00	1.00	1.00	1.00	1.00	-	-
Administrative Assistant	3.00	3.00	3.00	3.00	3.00	-	-
Air Con/Heat/Elec Supervisor	1.00	1.00	1.00	1.00	1.00	-	-
Air Condition/Heat Technician	3.00	3.00	3.00	3.00	3.00	-	-
Airport Worker	4.00	4.00	4.00	4.00	4.00	-	-
Booking Manager	2.00	2.00	1.00	1.00	1.00	-	-
Booking Manager, Asst	2.00	2.00	2.00	2.00	2.00	-	-
Bookkeeper	1.00	1.00	1.00	1.00	1.00	-	-
Box Office Attendant	2.10	2.10	2.10	2.10	2.10	-	-
Box Office Manager	1.00	1.00	1.00	1.00	1.00	-	-
Building Maintainer	6.00	6.00	6.00	6.00	6.00	-	-
Building Maintainer, Sr	1.00	1.00	1.00	1.00	1.00	-	-
Building Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00	-	-
Central Services Coordinator	2.00	1.00	-	1.00	1.00	1.00	-
Central Services Supervisor	1.00	1.00	1.00	1.00	1.00	-	-
Custodian	21.00	20.00	20.00	20.00	20.00	-	-
Custodian, Senior	3.00	3.00	2.00	2.00	2.00	-	-
Customer Service Rep	2.00	2.00	2.00	2.00	2.00	-	-
Driver/Clerk, Delivery	1.50	1.50	1.50	1.50	1.50	-	-
Electrician	2.00	2.00	2.00	2.00	2.00	-	-
Equipment Attendant	4.00	4.00	4.00	4.00	4.00	-	-
Facilities Service Supervisor	1.00	1.00	1.00	1.00	1.00	-	-
Facilities Services Manager	1.00	1.00	1.00	1.00	1.00	-	-
Facility Operations Atten	6.00	6.00	6.00	6.00	6.00	-	-
Facility Operations Chief	1.50	1.50	1.50	1.50	1.50	-	-
Facility Operations Manager	1.00	1.00	1.00	1.00	1.00	-	-
Facility Operatns Attend, Sr	4.00	4.00	4.00	4.00	4.00	-	-
Fleet Services Manager	1.00	1.00	1.00	1.00	1.00	-	-
Fleet Services Supervisor	2.00	2.00	2.00	2.00	2.00	-	-

Job Classification	2018-19	2019-20	2020-21	2021-22	2022-23	FY22 Increase / (Decrease)	FY23 Increase / (Decrease)
General Services Director	1.00	1.00	1.00	1.00	1.00	-	-
Graphic Designer	2.00	2.00	2.00	2.00	2.00	-	-
Lead Airport Worker	1.00	1.00	1.00	1.00	1.00	-	-
Mechanic	7.00	7.00	7.00	7.00	7.00	-	-
Mechanic, Senior	9.00	9.00	9.00	9.00	9.00	-	-
Office Assistant	3.00	3.00	3.00	3.00	3.00	-	-
Reprographic Specialist	3.00	3.00	3.00	3.00	3.00	-	-
Senior Admin Assistant	1.00	1.00	1.00	1.00	1.00	-	-
Senior Box Office Attendant	1.60	1.60	1.60	1.60	1.60	-	-
Senior Building Inspector	1.00	1.00	1.00	1.00	1.00	-	-
Senior Business Manager	4.00	4.00	4.00	4.00	4.00	-	-
Staff Assistant	1.00	1.00	1.00	1.00	1.00	-	-
Stage Manager	1.10	1.10	1.10	1.10	1.10	-	-
Storekeeper	2.00	2.00	2.00	2.00	2.00	-	-
Storekeeper, Auto Parts	1.00	1.00	1.00	1.00	1.00	-	-
Theater Technician	1.30	1.30	1.30	1.30	1.30	-	-
Theatre Technical Coord	1.20	1.20	1.20	1.20	1.20	-	-
Theatre Technical Director	1.00	1.00	1.00	1.00	1.00	-	-
Warehouse Supervisor	1.00	1.00	1.00	1.00	1.00	-	-
Welder, Senior	1.00	1.00	1.00	1.00	1.00	-	-
Total Full-Time Equivalents (FTEs)	127.30	125.30	122.30	123.30	123.30	1.00	-

The General Service's staffing budget for Fiscal Year 2021-22 is currently projected to increase by 1.0 FTE in the classification of Central Services Coordinator. This is not a new position but rather aligning budget with actual positions filled.

General Services – General Fund – Operating Expenditures & Budget

	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Proposed	2022-23 Proposed	FY22 Increase / (Decrease)	Percent Change	FY23 Increase / (Decrease)	Percent Change
Revenue									
Other Revenues	\$ -	\$ 80,477	\$ 109,440	\$ -	\$ -	\$ (109,440)	-100.00%	\$ -	0.00%
Charges for Services	\$ -	\$ -	\$ 1,255,723	\$ 470,896	\$ 941,792	\$ (784,827)	-62.50%	\$ 470,896	100.00%
Total Revenues	\$ -	\$ 80,477	\$ 1,365,163	\$ 470,896	\$ 941,792	\$ (894,267)	-65.51%	\$ 470,896	100.00%
Expenditures									
Salaries and Employee Benefits	\$ 5,399,023	\$ 5,841,555	\$ 7,332,642	\$ 7,046,384	\$ 7,098,290	\$ (286,258)	-3.90%	\$ 51,906	0.74%
Salaries and Benefits Reimbursements	\$ (2,427,162)	\$ (2,259,590)	\$ (2,544,219)	\$ -	\$ -	\$ 2,544,219	-100.00%	\$ -	0.00%
Materials, Supplies & Maintenance	\$ 1,165,024	\$ 1,233,972	\$ 1,529,863	\$ 1,540,250	\$ 1,540,250	\$ 10,387	0.68%	\$ -	0.00%
Materials Reimbursements	\$ (1,046,364)	\$ (1,033,339)	\$ (1,033,339)	\$ -	\$ -	\$ 1,033,339	-100.00%	\$ -	0.00%
Professional/Contract Services & Utilities	\$ 872,999	\$ 834,266	\$ 1,115,645	\$ 1,107,622	\$ 1,107,622	\$ (8,023)	-0.72%	\$ -	0.00%
Training, Travel & Membership Dues	\$ 4,485	\$ 8,128	\$ 29,470	\$ 29,070	\$ 29,070	\$ (400)	-1.36%	\$ -	0.00%
Liabilities, Settlements & Insurance	\$ 17,490	\$ 16,283	\$ 44,267	\$ 28,500	\$ 28,500	\$ (15,767)	-35.62%	\$ -	0.00%
Interdepartmental Charges	\$ 104,331	\$ 105,281	\$ 221,370	\$ 128,769	\$ 128,769	\$ (92,601)	-41.83%	\$ -	0.00%
Debt Service	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	0.00%	\$ -	0.00%
Capital Acquisitions	\$ 949	\$ -	\$ 5,500	\$ 5,500	\$ 5,500	\$ -	0.00%	\$ -	0.00%
Other Operating Transfers Out	\$ -	\$ 7,118	\$ 86,738	\$ 35,025	\$ 35,025	\$ (51,713)	-59.62%	\$ -	0.00%
Total Expenditures	\$ 4,090,775	\$ 4,753,674	\$ 6,787,937	\$ 9,926,120	\$ 9,978,026	\$ 3,138,183	46.23%	\$ 51,906	0.52%
Revenues Less Expenditures	\$ (4,090,775)	\$ (4,673,197)	\$ (5,422,774)	\$ (9,455,224)	\$ (9,036,234)				

As noted above, the Salaries and Employee Benefits line is projected to decrease by 3.9% in FY2021-22 and increase by 0.7% in FY2022-23. This is the net result of the staffing list changes

shown in the prior section including settled contract increases, step changes, longevity adjustments, PERS rates, insurance elections, and all other cost elements related to employees. Further, the decrease in FY2021-22 is offset by the elimination of the Salaries and Benefits Reimbursements classification and the Materials Reimbursements classification. This is the result of the budget simplifications being implemented within the Interdepartmental Charges classification. General Services was historically a department that received reimbursements from other departments to partially offset their operations. These charges were significantly associated with General Fund Departments, minimizing the net effect of the elimination. Finally, this change will have an incremental increase effect on the City's indirect rate utilized for enterprise funds.

Departments completed an exercise to re-allocate existing budget amounts to better align resources with actual expenditures in other non-wage areas. The General Services Department's Interdepartmental Charges budget was significantly simplified as the City updates the budget structure eliminating the cross-departmental charges and reimbursements. This will allow staff to more efficiently track and project budget outcomes without having an overall effect on budget totals. Interdepartmental Charges is reserved for Self-Insurance allocations in this coming two-year budget. The Self-Insurance allocations are based on a newly adopted allocation methodology utilizing budget information and historical claims data.

The City's Cultural Arts Center Fund is being merged with the General fund Operating fund and is the main reason for the increase from Fiscal Year 2019-20's actuals to Fiscal Year 2020-21's Amended Budget.

General Services – Airport Fund – Operating Expenditures & Budget

			2020-21						
			Amended	2021-22	2022-23	FY22 Increase	Percent	FY23 Increase	Percent
Revenue	2018-19 Actual	2019-20 Actual	Budget	Proposed	Proposed	/(Decrease)	Change	/(Decrease)	Change
Use of Money and Property	\$ 139,900	\$ 156,782	\$ 57,800	\$ 57,800	\$ 57,800	\$ -	0.00%	\$ -	0.00%
Other Revenues	\$ 107	\$ (100)	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Charges for Services	\$ 14,213,443	\$ 14,205,844	\$ 13,859,500	\$ 14,754,990	\$ 14,924,990	\$ 895,490	6.46%	\$ 170,000	1.15%
Operating Transfers In	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Revenues	\$ 14,378,450	\$ 14,362,526	\$ 13,917,300	\$ 14,812,790	\$ 14,982,790	\$ 895,490	6.43%	\$ 170,000	1.15%
Expenditures	2018-19 Actual	2019-20 Actual	2020-21	2021-22	2022-23	FY22 Increase	Percent	FY23 Increase	Percent
			Amended	Proposed	Proposed	/(Decrease)	Change	/(Decrease)	Change
Salaries and Employee Benefits	\$ 1,786,495	\$ 1,788,174	\$ 2,041,577	\$ 1,397,361	\$ 1,408,084	\$ (644,216)	-31.55%	\$ 10,723	0.77%
Salaries and Benefits Reimbursements	\$ (34,695)	\$ (30,388)	\$ (29,495)	\$ -	\$ -	\$ 29,495	-100.00%	\$ -	0.00%
Materials, Supplies & Maintenance	\$ 309,740	\$ 101,860	\$ 169,742	\$ 146,558	\$ 146,558	\$ (23,184)	-13.66%	\$ -	0.00%
Professional/Contract Services & Utilities	\$ 621,115	\$ 681,314	\$ 678,563	\$ 744,563	\$ 744,563	\$ 66,000	9.73%	\$ -	0.00%
Training, Travel & Membership Dues	\$ 1,791	\$ 4,020	\$ 10,500	\$ 10,500	\$ 10,500	\$ -	0.00%	\$ -	0.00%
Depreciation and Amortization	\$ 121,949	\$ 200,237	\$ 275,000	\$ 275,000	\$ 275,000	\$ -	0.00%	\$ -	0.00%
Liabilities, Settlements & Insurance	\$ 14,056	\$ 14,056	\$ 28,169	\$ 14,113	\$ 14,113	\$ (14,056)	-49.90%	\$ -	0.00%
Interdepartmental Charges	\$ 504,855	\$ 520,937	\$ 537,360	\$ 375,474	\$ 378,223	\$ (161,886)	-30.13%	\$ 2,749	0.73%
Asset Contra Account	\$ (44,023)	\$ (37,671)	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Operating Transfers Out	\$ 10,124,500	\$ 11,137,031	\$ 10,709,125	\$ 11,310,531	\$ 11,310,531	\$ 601,406	5.62%	\$ -	0.00%
Bad Debts and Other Losses	\$ 4,312	\$ 3,728	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.00%	\$ -	0.00%
Total Expenditures	\$ 13,410,095	\$ 14,383,298	\$ 14,435,541	\$ 14,289,100	\$ 14,302,572	\$ (146,441)	-1.01%	\$ 13,472	0.09%
Revenues Less Expenditures	\$ 968,355	\$ (20,772)	\$ (518,241)	\$ 523,690	\$ 680,218				

As noted above, the Salaries and Employee Benefits line is projected to decrease by 31.6% in FY2021-22 and increase 0.8% in FY2022-23. This is the net result of the staffing list changes shown in the prior section including settled contract increases, step changes, longevity adjustments, PERS rates, insurance elections, and all other cost elements related to employees. The City's budget has been simplified to reduce the number of overall allocations. These adjustments reduce the number of FTE allocations associated with the Airport Fund, leaving only those directly responsible with the Airport Fund. In addition, an increase in Operating Transfers Out have been included resulting in a similar net overall effect. This allocation simplification will

allow staff to more efficiently track and project budget outcomes without having an overall effect on budget totals.

Departments completed an exercise to re-allocate existing budget amounts to better align resources with actual expenditures in other non-wage areas. The General Services Department's Interdepartmental Charges budget was significantly simplified as the City updates the budget structure eliminating the cross-departmental charges and reimbursements. This will allow staff to more efficiently track and project budget outcomes without having an overall effect on budget totals. Interdepartmental Charges is reserved for Self-Insurance allocations and Indirect cost allocations in this coming two-year budget. The Self-Insurance allocations are based on a newly adopted allocation methodology utilizing budget information and historical claims data.

General Services – Cultural Arts Center Fund – Operating Expenditures & Budget

	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Proposed	2022-23 Proposed	FY22 Increase / (Decrease)	Percent Change	FY23 Increase / (Decrease)	Percent Change
Revenue									
Use of Money and Property	\$ 890	\$ (3,412)	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Revenues	\$ 109,053	\$ 81,143	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Charges for Services	\$ 1,195,099	\$ 781,600	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Operating Transfers In	\$ 870,312	\$ 1,124,157	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Revenues	\$ 2,175,354	\$ 1,983,488	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Expenditures									
Salaries and Employee Benefits	\$ 1,625,114	\$ 1,448,887	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Salaries and Benefits Reimbursements	\$ (18,284)	\$ (679)	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Materials, Supplies & Maintenance	\$ 95,215	\$ 84,151	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Professional/Contract Services & Utilities	\$ 332,159	\$ 377,977	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Training, Travel & Membership Dues	\$ 1,107	\$ 3,027	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Depreciation and Amortization	\$ 11,802	\$ 11,802	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Interdepartmental Charges	\$ 115,989	\$ 115,989	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Debt Service	\$ 469	\$ 1,764	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Operating Transfers Out	\$ 51,224	\$ 63,294	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Expenditures	\$ 2,214,795	\$ 2,106,212	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Revenues Less Expenditures	\$ (39,441)	\$ (122,724)	\$ -	\$ -	\$ -	\$ -			

As noted above, the salary and non-wage lines are proposed to be reduced to zero. This is the net result of consolidating the Cultural Arts Center Fund under the General Fund Operating Fund.

General Services – Fleet Services Fund – Operating Expenditures & Budget

			2020-21						
	2018-19 Actual	2019-20 Actual	Amended Budget	2021-22 Proposed	2022-23 Proposed	FY22 Increase / (Decrease)	Percent Change	FY23 Increase / (Decrease)	Percent Change
Revenue									
Use of Money and Property	\$ 2,807,554	\$ 3,018,018	\$ 2,967,128	\$ 3,194,359	\$ 3,194,359	\$ 227,231	7.66%	\$ -	0.00%
Other Revenues	\$ 94,770	\$ 96,769	\$ 80,464	\$ 80,464	\$ 80,464	\$ -	0.00%	\$ -	0.00%
Charges for Services	\$ 3,043,757	\$ 2,812,431	\$ 2,792,980	\$ 2,792,980	\$ 2,792,980	\$ -	0.00%	\$ -	0.00%
Operating Transfers In	\$ 262,976	\$ 63,000	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Revenues	\$ 6,209,057	\$ 5,990,218	\$ 5,840,572	\$ 6,067,803	\$ 6,067,803	\$ 227,231	3.89%	\$ -	0.00%
	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Proposed	2022-23 Proposed	FY22 Increase / (Decrease)	Percent Change	FY23 Increase / (Decrease)	Percent Change
Expenditures									
Salaries and Employee Benefits	\$ 3,610,866	\$ 3,657,854	\$ 3,938,083	\$ 3,791,649	\$ 3,820,583	\$ (146,434)	-3.72%	\$ 28,934	0.76%
Salaries and Benefits Reimbursements	\$ (140,645)	\$ (2,533)	\$ (92,950)	\$ -	\$ -	\$ 92,950	-100.00%	\$ -	0.00%
Materials, Supplies & Maintenance	\$ 285,655	\$ 244,726	\$ 338,089	\$ 317,089	\$ 317,089	\$ (21,000)	-6.21%	\$ -	0.00%
Parts, Fuel & Lubricants Inventory Purchase	\$ 2,818,981	\$ 2,425,073	\$ 2,770,000	\$ 2,770,000	\$ 2,770,000	\$ -	0.00%	\$ -	0.00%
Parts, Fuel & Lubricants Contra	\$ (2,818,981)	\$ (2,425,073)	\$ (2,770,000)	\$ (2,770,000)	\$ (2,770,000)	\$ -	0.00%	\$ -	0.00%
Professional/Contract Services & Utilities	\$ 70,739	\$ 66,505	\$ 73,346	\$ 73,346	\$ 73,346	\$ -	0.00%	\$ -	0.00%
Training, Travel & Membership Dues	\$ 12,141	\$ 5,411	\$ 20,300	\$ 50,300	\$ 50,300	\$ 30,000	147.78%	\$ -	0.00%
Depreciation and Amortization	\$ 1,090,912	\$ 1,199,863	\$ 1,441,000	\$ 1,580,000	\$ 1,580,000	\$ 139,000	9.65%	\$ -	0.00%
Liabilities, Settlements & Insurance	\$ 7,555	\$ 7,555	\$ 23,943	\$ 16,388	\$ 16,388	\$ (7,555)	-31.55%	\$ -	0.00%
Interdepartmental Charges	\$ 116,073	\$ 117,423	\$ 116,809	\$ 132,523	\$ 132,523	\$ 15,714	13.45%	\$ -	0.00%
Debt Service	\$ 43,211	\$ 7,749	\$ 80,000	\$ 50,000	\$ 50,000	\$ (30,000)	-37.50%	\$ -	0.00%
Capital Acquisitions	\$ 1,266,395	\$ 2,450,237	\$ 2,707,036	\$ 2,938,361	\$ 2,938,361	\$ 231,325	8.55%	\$ -	0.00%
Asset Contra Account	\$ (1,262,525)	\$ (2,450,237)	\$ (2,610,631)	\$ (2,841,956)	\$ (2,841,956)	\$ (231,325)	8.86%	\$ -	0.00%
Other Operating Transfers Out	\$ 386,848	\$ 259,392	\$ 239,435	\$ 10,230	\$ 10,230	\$ (229,205)	-95.73%	\$ -	0.00%
Bad Debts and Other Losses	\$ -	\$ -	\$ 11,108	\$ -	\$ -	\$ (11,108)	-100.00%	\$ -	0.00%
Total Expenditures	\$ 5,487,225	\$ 5,563,945	\$ 6,285,568	\$ 6,117,930	\$ 6,146,864	\$ (167,638)	-2.67%	\$ 28,934	0.47%
Revenues Less Expenditures	\$ 721,832	\$ 426,273	\$ (444,996)	\$ (50,127)	\$ (79,061)				

As noted above, the Salaries and Employee Benefits line is projected to decrease by 3.7% in FY2021-22 and increase by 0.8% in FY2022-23. This is the net result of the staffing list changes shown in the prior section including settled contract increases, step changes, longevity adjustments, PERS rates, insurance elections, and all other cost elements related to employees.

Departments completed an exercise to re-allocate existing budget amounts to better align resources with actual expenditures in other non-wage areas. The General Services Department's Interdepartmental Charges budget was significantly simplified as the City updates the budget structure eliminating the cross-departmental charges and reimbursements. This will allow staff to more efficiently track and project budget outcomes without having an overall effect on budget totals. Interdepartmental Charges is reserved for Self-Insurance allocations in this coming two-year budget. The Self-Insurance allocations are based on a newly adopted allocation methodology utilizing budget information and historical claims data.

General Services – Capital Improvement Plan

The General Services Department has the below Capital Improvement Plan projects for the five-year plan covering FY2021-26.

Department	FEAP #	Project Title	Financing Source	FY2022	FY2023	FY2024	FY2025	FY2026	Total
General Services	TBD	Design Build Fuel System at Torrance Airport	Airport Fund	\$580,000					\$580,000
General Services	TBD	Airfield Lighting and Signage Upgrade (Airport)	Airport Fund					\$3,300,000	\$3,300,000
General Services	TBD	Heavy Duty Vehicle Lifts Replacement	Fleet Fund	\$700,000					\$ 700,000

Department	FEAP #	Project Title	Financing Source	FY2022	FY2023	FY2024	FY2025	FY2026	Total
General Services	TBD	Greenwood Audit Installation of Fire Alarm Panel	General Fund	\$118,800					\$118,800
General Services	FEAP1033	Greenwood Park Restroom Renovation Audit - ADA	General Fund	\$188,800					\$188,800
General Services	TBD	City Yard Car Wash Replacement/Upgrade (Fleet Services)	General Fund	\$350,000					\$350,000
General Services	FEAP976	Entradero Park Restroom Renovation - Community Services/General Services	General Fund		\$ 80,000				\$ 80,000
General Services	FEAP562	Various City Facilities Abatement	General Fund		\$100,000				\$100,000
General Services	TBD	Park Building Exterior Repairs	General Fund		\$120,000				\$120,000
General Services	FEAP867	Repair Water and Sewage Lines- Greenwood Park	General Fund		\$124,410				\$124,410
General Services	FEAP985	Replacement Water Sewer - Park & Recreation	General Fund		\$150,000				\$150,000
General Services	FEAP852	Replace City Yard Roof	General Fund		\$650,000				\$650,000
General Services	FEAP984	Russ Nolte Building Roofing	General Fund			\$ 30,000			\$ 30,000
General Services	FEAP984	Historical Society Museum Roofing	General Fund			\$ 65,000			\$ 65,000
General Services	FEAP984	B&S Building Roofing	General Fund			\$120,000			\$120,000
General Services	FEAP983	Upgrade Interior Lighting - Civic Center	General Fund			\$187,723			\$187,723
General Services	FEAP982	Upgrade Exterior Lighting - Civic Center and Parks	General Fund				\$150,000		\$150,000
General Services	FEAP981	Toyota Meeting Hall & Torrance Art Museum HVAC	General Fund				\$160,000		\$160,000
General Services	FEAP604	City Hall Boiler Replacement	General Fund				\$178,820		\$178,820
General Services	TBD	Armstrong Theatre Rigging	General Fund				\$220,000		\$220,000
General Services	FEAP984	City Hall Roofing	General Fund				\$300,000		\$300,000
General Services	FEAP871	Replace Automatic Transfer Switches-City Yard	General Fund					\$100,101	\$100,101
General Services	TBD	Wide Format Flatbed Printer	General Fund					\$132,000	\$132,000
General Services	FEAP604	East Annex Boiler Replacement	General Fund					\$152,520	\$152,520
General Services	TBD	Various Park Facilities - Park Building Wood Repairs	General Fund					\$200,000	\$200,000
General Services	FEAP984	Repair Roof of Various City Buildings	General Fund					\$308,000	\$308,000
General Services	FEAP592	Paint Police Department, Cable Building, City Hall, and Personnel Building	General Fund					\$360,000	\$360,000
General Services	FEAP1083	Automated Weather Observing System (AWOS)	Airport Fund	\$302,000					\$302,000
General Services	FEAP1082	Remodel GAC and East T Restrooms	Airport Fund				\$275,000		\$275,000

FIRE DEPARTMENT

The mission of the Fire Department is to protect, serve, and improve the quality of life for the entire community through proactive emergency response, risk, reduction, and community engagement.

The Fire Department is responsible for ensuring the safety of life and property from fires, explosions, hazardous conditions, and natural disasters occurring within the City. The department provides emergency medical services for life-threatening or traumatic injuries. The department enforces the penal provisions of ordinances of the City and laws of the State and Federal governments, while investigating, gathering, and preserving evidence. The department provides education to the public on fire prevention, fire safety, cardiopulmonary resuscitation (CPR), and first aid.

Fire Department – General Fund - Budgeted Staffing Levels

The Fire Department's staffing budget for Fiscal Year 2021-22 is currently projected to increase 25.0 FTE. Below is a summary of the changes:

Job Classification	2018-19	2019-20	2020-21	2021-22	2022-23	FY22 Increase / (Decrease)	FY23 Increase / (Decrease)
Admin Services Manager	1.00	1.00	1.00	1.00	1.00	-	-
Administrative Analyst	2.00	2.00	2.00	3.00	3.00	1.00	-
Administrative Assistant	3.00	3.00	2.00	3.00	3.00	1.00	-
Ambulance Operator				22.00	22.00	22.00	-
Deputy Fire Chief	1.00	1.00	1.00	1.00	1.00	-	-
Emergency Med Svcs Coordinator	1.00	1.00	1.00	1.00	1.00	-	-
Emergency Services Manager	1.00	1.00	1.00	1.00	1.00	-	-
Fire Battalion Chief-Manager	6.00	6.00	6.00	6.00	6.00	-	-
Fire Captain	28.00	28.00	28.00	28.00	28.00	-	-
Fire Chief	1.00	1.00	1.00	1.00	1.00	-	-
Fire Engineer	27.00	27.00	27.00	27.00	27.00	-	-
Fire Fighter	81.00	81.00	81.00	81.00	81.00	-	-
Fire Prevention Manager	1.00	1.00	1.00	1.00	1.00	-	-
Fire Prevention Specialist	7.00	7.00	7.00	7.00	7.00	-	-
Intern	0.50	0.50	0.50	0.50	0.50	-	-
Office Assistant	2.00	2.00	2.00	2.00	2.00	-	-
Senior Admin Assistant			1.00	1.00	1.00	-	-
Sr. Fire Prevention Specialist	2.00	2.00	2.00	2.00	2.00	-	-
Staff Assistant	1.00			1.00	1.00	1.00	-
Total Full-Time Equivalents (FTEs)	165.50	164.50	164.50	189.50	189.50	25.00	-

The Fire Department's staffing budget for Fiscal Years 2021-22 and 2022-23 is projected to increase by 25.0 FTE. All the positions added are from the recently implemented Emergency Medical Technician (EMT) program under the Emergency Medical Services (EMS) division. Both Administrative Analyst and Administrative Assistant positions are to be filled starting January 2022. The department has hired 14.0 Ambulance Operators as of April 2021 with the remaining positions being phased in through Fiscal Year 2021-22.

Fire Department – General Fund – Operating Budget

	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Proposed	2022-23 Proposed	FY22 Increase / (Decrease)	Percent Change	FY23 Increase / (Decrease)	Percent Change
Revenues									
Licenses, Fees and Permits	\$ 126,389	\$ 12,182	\$ 129,171	\$ 32,293	\$ 32,939	\$ (96,878)	-75.00%	\$ 646	2.00%
Other Revenues	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Charges for Services	\$ 1,784,091	\$ 1,489,291	\$ 3,316,161	\$ 7,298,934	\$ 8,463,844	\$ 3,982,773	120.10%	\$ 1,164,910	15.96%
Operating Transfers In	\$ -	\$ -	\$ 699,654	\$ -	\$ -	\$ (699,654)	-100.00%	\$ -	0.00%
Total Revenues	\$ 1,920,480	\$ 1,511,473	\$ 4,144,986	\$ 7,331,227	\$ 8,496,783	\$ 3,186,241	76.87%	\$ 1,165,556	13.72%
Expenditures									
Salaries and Employee Benefits	\$ 29,635,857	\$ 29,735,472	\$ 46,467,369	\$ 46,068,256	\$ 47,439,059	\$ (399,113)	-0.86%	\$ 1,370,803	2.98%
Salaries and Benefits Reimbursements	\$ (3,133)	\$ (1,522)	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Materials, Supplies & Maintenance	\$ 1,093,385	\$ 1,267,085	\$ 1,387,529	\$ 1,991,920	\$ 2,001,920	\$ 604,391	43.56%	\$ 10,000	0.50%
Materials Reimbursements	\$ (279,652)	\$ (50,000)	\$ (50,000)	\$ -	\$ -	\$ 50,000	-100.00%	\$ -	0.00%
Professional/Contract Services & Utilities	\$ 347,188	\$ 418,026	\$ 552,326	\$ 690,647	\$ 697,647	\$ 138,321	25.04%	\$ 7,000	1.01%
Training, Travel & Membership Dues	\$ 98,319	\$ 76,250	\$ 88,920	\$ 114,770	\$ 114,920	\$ 25,850	29.07%	\$ 150	0.13%
Liabilities, Settlements & Insurance	\$ 43,631	\$ 45,493	\$ 120,046	\$ 54,150	\$ 54,150	\$ (65,896)	-54.89%	\$ -	0.00%
Interdepartmental Charges	\$ 586,886	\$ 599,436	\$ 590,136	\$ 794,900	\$ 794,900	\$ 204,764	34.70%	\$ -	0.00%
Debt Service	\$ -	\$ -	\$ -	\$ 242,703	\$ 242,703	\$ 242,703	0.00%	\$ -	0.00%
Debt Service Reimbursements	\$ -	\$ -	\$ -	\$ (242,703)	\$ (242,703)	\$ (242,703)	0.00%	\$ -	0.00%
Capital Acquisitions	\$ 98,815	\$ 137,688	\$ 365,644	\$ 151,958	\$ 156,958	\$ (213,686)	-58.44%	\$ 5,000	3.29%
Other Operating Transfers Out	\$ -	\$ 126,171	\$ 161,359	\$ 161,680	\$ 161,680	\$ 321	0.20%	\$ -	0.00%
Total Expenditures	\$ 31,621,296	\$ 32,354,099	\$ 49,683,329	\$ 50,028,281	\$ 51,421,234	\$ 344,952	0.69%	\$ 1,392,953	2.71%

The Emergency Medical Services (EMS) Fund merged with the General fund Operating fund and is the main reason for the increase from Fiscal Year 2019-20's actuals to Fiscal Year 2020-21's Amended Budget.

As noted above, the Salaries and Employee Benefits line is projected to decrease by 0.9% in FY2021-22 and increase 3.0% in FY2022-23. This is the net result of the staffing list changes shown in the prior section including settled contract increases, step changes, longevity adjustments, PERS rates, insurance elections, and all other cost elements related to employees.

Departments completed an exercise to re-allocate existing budget amounts to better align resources with actual expenditures in other non-wage areas. As part of this exercise, the Community Services Department's Interdepartmental Charges budget decreased as the City simplifies the budget structure eliminating the cross-departmental charges and reimbursements. This will allow staff to more efficiently track and project budget outcomes without having an overall effect on budget totals. Interdepartmental Charges is reserved for Self-Insurance allocations in this coming two-year budget across the various funds and departments based on a newly adopted allocation methodology utilizing budget information and historical claims data.

Materials, Supplies & Maintenance is projected to increase \$604,291 and is mainly due to the addition of the EMT Program expenditures of \$522,000 with 43% allocated to vehicle maintenance costs. Professional/Contract Services & Utilities \$138,321. The increase is mainly due to the addition of EMT program expenditures of \$215,000, offset by a decrease in the Fire Prevention program expenditures of \$85,000 which was used to reallocate to other areas of need within the program. The addition to Debt Service and the corresponding reimbursement costs relate to the leased payments for ambulance vehicles. Capital Acquisitions decreased \$242,703 and is mainly due to a reallocation of funds to other areas of need within the department.

Fire Department – Emergency Services (EMS) Fund – Operating Expenditures & Budget

	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Proposed	2022-23 Proposed	FY22 Increase / (Decrease)	Percent Change	FY23 Increase / (Decrease)	Percent Change
Revenues									
Other Revenues	\$ 12,759	\$ 428	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Charges for Services	\$ 1,802,062	\$ 1,493,233	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Operating Transfers In	\$ 11,712,192	\$ 13,188,593	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Revenues	\$ 13,327,013	\$ 14,682,254	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Expenditures									
Salaries and Employee Benefits	\$ 12,783,891	\$ 14,247,485	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Materials, Supplies & Maintenance	\$ 392,403	\$ 419,764	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Professional/Contract Services & Utilities	\$ 112,874	\$ 81,068	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Training, Travel & Membership Dues	\$ 37,939	\$ 22,765	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Depreciation and Amortization	\$ 1,827	\$ 1,216	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Capital Acquisitions	\$ 31,826	\$ 5,339	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Operating Transfers Out	\$ 9,624	\$ 8,502	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Expenditures	\$ 13,370,384	\$ 14,786,139	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%

As noted above, the salary and non-wage lines are proposed to be reduced to zero. This is the net result of consolidating the EMS Fund under the General Fund Operating Fund.

Fire Department – Capital Improvement Plan

The Fire Department has the below Capital Improvement Plan projects for the five-year plan covering FY2021-26.

DEPT	FEAP #	Project Title	Financing Source	FY2022	FY2023	FY2024	FY2025	FY2026	Total
Fire	FEAP1010	HVAC for the City properties on Date Avenue	General Fund	\$34,600					\$34,600
Fire	FEAP1010	Paving the dirt lot on the TFD HQ Campus	General Fund	\$60,900					\$60,900
Fire	TBD	Torrance Fire Department Emergency Medical Dispatch (EMD)	General Fund	\$82,755					\$82,755

COMMUNITY SERVICES

The mission of the Community Services Department is to enrich the community through recreational, cultural, and educational opportunities for persons of all ages, abilities, and backgrounds. The Community Services Department provides management, maintenance, and stewardship of the City's public open space including parks, landscaped areas, and natural resources. They provide quality service in a cooperative, responsive, and cost-effective manner.

The Community Services Department's responsibilities include the provision of affordable leisure and learning opportunities for all citizens with an emphasis on serving the City's youth; the management and maintenance of public facilities and open space that result in a safe and enriching environment; and the delivery of a wide range of services and programs that recognize and respect the differences that exist in Torrance's diverse population, foster a sense of personal growth and belonging, and contribute to an improved quality of life within the community. The Community Services Department manages areas of Cultural Arts, Library, and Parks and Recreation.

Community Services – General Fund - Budgeted Staffing Levels

The Community Services Department's staffing budget for Fiscal Year 2021-22 is currently projected to increase 4.9 FTE. Below is a summary of the changes:

Job Classification	2018-19	2019-20	2020-21	2021-22	2022-23	FY22 Increase / (Decrease)	FY23 Increase / (Decrease)
Admin Services Manager	1.00	1.00	1.00	1.00	1.00	-	-
Administrative Analyst	1.00	1.00	1.00	1.00	1.00	-	-
Administrative Assistant	5.00	5.00	4.00	4.00	4.00	-	-
Aide, Environmental	2.40	2.40	1.00	1.00	1.00	-	-
Animal Control Officer				3.00	3.00	3.00	-
Aquatics Instructor	5.00	5.00	4.70	4.70	4.70	-	-
Aquatics Program Coordinator	1.00	1.00	1.00	1.00	1.00	-	-
Assistant City Librarian			2.00	2.00	2.00	-	-
City Librarian	1.00	1.00	1.00	1.00	1.00	-	-
Community Services Director	1.00	1.00	1.00	1.00	1.00	-	-
Community Svcs Ldr I	18.10	18.10	16.25	17.02	17.02	0.77	-
Community Svcs Ldr II	30.50	30.50	28.38	28.94	28.94	0.56	-
Community Svcs Ldr III	19.20	19.20	18.20	17.96	17.96	(0.24)	-
Community Svcs Ldr IV	7.90	7.90	7.80	7.84	7.84	0.04	-
Cultural Services Manager	1.00	1.00	1.00	1.00	1.00	-	-
Farmers' Market Manager	1.00	1.00	1.00	1.00	1.00	-	-
Home Impr Prog Coordinator	1.00	1.00	1.00	1.00	1.00	-	-
Home Impr Prog Supervisor	1.00	1.00	1.00	1.00	1.00	-	-
Instructor I	3.10	3.10	3.10	3.10	3.10	-	-
Instructor II	1.20	1.20	1.20	1.20	1.20	-	-
Lead Maintenance Worker	16.00	16.00	15.00	15.00	15.00	-	-
Librarian	13.50	13.50	13.00	13.00	13.00	-	-
Library Page	19.00	18.00	13.50	13.50	13.50	-	-
Library Technician	15.00	14.50	13.50	13.50	13.50	-	-
Lifeguard	3.10	3.10	3.10	3.10	3.10	-	-
Maintenance Worker	23.60	23.60	20.50	20.50	20.50	-	-
Nature Center Mgr/Naturalist	1.00	1.00	1.00	1.00	1.00	-	-
Office Assistant	1.00	1.00	1.00	1.00	1.00	-	-
Park Services Supervisor	3.00	3.00	3.00	3.00	3.00	-	-
Parks Services Manager	1.00	1.00	1.00	1.00	1.00	-	-
Pest Control Technician	1.00	1.00	1.00	1.00	1.00	-	-
Pool Cashier - Clerk	0.40	0.40	0.40	0.40	0.40	-	-
Pool Locker Room Attendant	3.00	3.00	3.00	3.00	3.00	-	-
Pool Manager, Assistant	2.00	2.00	2.00	2.00	2.00	-	-
Principal Librarian	2.00	2.00				-	-
Program Coordinator	6.80	6.80	6.80	6.80	6.80	-	-
Recreation Services Manager	1.00	1.00	1.00	1.00	1.00	-	-
Recreation Supervisor	6.00	6.00	6.00	6.00	6.00	-	-
Recreation Supvsr, Sr	6.00	6.00	6.00	6.00	6.00	-	-
Senior Admin Assistant	1.00	1.00	1.00	1.00	1.00	-	-
Senior Librarian	6.00	6.00	4.00	4.00	4.00	-	-
Senior Library Page	6.50	6.50	5.50	5.50	5.50	-	-
Senior Library Technician	11.00	11.00	9.00	9.00	9.00	-	-
Staff Assistant				0.80	0.80	0.80	-
Total Full-Time Equivalents (FTEs)	250.30	248.80	225.93	230.86	230.86	4.93	-

- 3.0 FTE Animal Control Officer and 0.80 FTE Staff Assistant were transferred to Community Services as part of the Animal Control program transfer.
- The net change of 1.13 FTE between the Community Services Leader job classes was to better align with program changes.

Community Services – General Fund – Operating Expenditures & Budget

	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Proposed	2022-23 Proposed	FY22 Increase / (Decrease)	Percent Change	FY23 Increase / (Decrease)	Percent Change
Revenues									
Licenses, Fees and Permits	\$ -	\$ -	\$ 274,000	\$ 274,000	\$ 274,000	\$ -	0.00%	\$ -	0.00%
Use of Money and Property	\$ 37,834	\$ 42,969	\$ 175,110	\$ 175,110	\$ 175,110	\$ -	0.00%	\$ -	0.00%
Intergovernmental	\$ 20,743	\$ -	\$ 3,604	\$ 3,604	\$ 3,604	\$ -	0.00%	\$ -	0.00%
Other Revenues	\$ 64,485	\$ 55,712	\$ 18,250	\$ 17,100	\$ 17,100	\$ (1,150)	-6.30%	\$ -	0.00%
Charges for Services	\$ 601,084	\$ 597,648	\$ 5,835,733	\$ 2,689,611	\$ 4,880,864	\$ (3,146,122)	-53.91%	\$ 2,191,053	81.46%
Operating Transfers In	\$ -	\$ -	\$ 16,500	\$ 16,500	\$ 16,500	\$ -	0.00%	\$ -	0.00%
Total Revenues	\$ 724,146	\$ 696,329	\$ 6,323,197	\$ 3,175,325	\$ 5,366,978	\$ (3,147,272)	-49.77%	\$ 2,191,053	40.82%
Expenditures									
Salaries and Employee Benefits	\$ 12,550,950	\$ 12,472,708	\$ 17,583,908	\$ 17,154,324	\$ 17,257,509	\$ (429,584)	-2.44%	\$ 103,185	0.60%
Salaries and Benefits Reimbursements	\$ (2,806)	\$ (14,640)	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Materials, Supplies & Maintenance	\$ 1,957,733	\$ 1,738,720	\$ 2,810,341	\$ 2,588,270	\$ 2,586,770	\$ (222,071)	-7.90%	\$ (1,500)	-0.06%
Materials Reimbursements	\$ (195,618)	\$ (234,724)	\$ (70,351)	\$ (63,351)	\$ (63,351)	\$ 7,000	-9.95%	\$ -	0.00%
Professional/Contract Services & Utilities	\$ 1,927,201	\$ 1,786,347	\$ 2,981,088	\$ 3,173,030	\$ 3,175,030	\$ 191,942	6.44%	\$ 2,000	0.06%
Training, Travel & Membership Dues	\$ 40,186	\$ 23,655	\$ 46,508	\$ 45,856	\$ 45,856	\$ (652)	-1.40%	\$ -	0.00%
Depreciation and Amortization	\$ -	\$ -	\$ 998	\$ -	\$ -	\$ (998)	-100.00%	\$ -	0.00%
Liabilities, Settlements & Insurance	\$ 77,288	\$ 138,717	\$ 153,070	\$ 85,738	\$ 85,738	\$ (67,332)	-43.99%	\$ -	0.00%
Interdepartmental Charges	\$ 608,558	\$ 609,108	\$ 1,413,930	\$ 458,497	\$ 458,497	\$ (955,433)	-67.57%	\$ -	0.00%
Capital Acquisitions	\$ 34,648	\$ 11,863	\$ 78,680	\$ 78,800	\$ 78,800	\$ 120	0.15%	\$ -	0.00%
Other Operating Transfers Out	\$ 18,000	\$ 42,283	\$ 395,289	\$ 402,471	\$ 402,471	\$ 7,182	1.82%	\$ -	0.00%
Total Expenditures	\$ 17,016,140	\$ 16,574,037	\$ 25,393,461	\$ 23,923,635	\$ 24,027,320	\$ (1,469,826)	-5.79%	\$ 103,685	0.43%
Revenues Less Expenditures	\$ (16,291,994)	\$ (15,877,708)	\$ (19,070,264)	\$ (20,747,710)	\$ (18,660,342)				

As noted above, the Salaries and Employee Benefits line is projected to decrease by 2.4% in FY2021-22 and increase 0.6% in FY2022-23. This is the net result of the staffing list changes shown in the prior section including settled contract increases, step changes, longevity adjustments, PERS rates, insurance elections, and all other cost elements related to employees.

Departments completed an exercise to re-allocate existing budget amounts to better align resources with actual expenditures in other non-wage areas. As part of this exercise, the Community Services Department's Interdepartmental Charges budget decreased as the City simplifies the budget structure eliminating the cross-departmental charges and reimbursements. This will allow staff to more efficiently track and project budget outcomes without having an overall effect on budget totals. Interdepartmental Charges is reserved for Self-Insurance allocations in this coming two-year budget across the various funds and departments based on a newly adopted allocation methodology utilizing budget information and historical claims data.

Materials, Supplies & Maintenance decreased \$222,071 and is mainly due to a \$175,000 decrease in the Park Operations program relating to vehicle maintenance and a \$113,000 decrease in the Library Materials Support program relating to books and electronic resources. Professional/Contract Services & Utilities increased \$191,942 and is mainly due to adjusting the budget to align with actuals for water costs.

The City's Parks & Recreation Fund is being merged with the General Fund Operating fund and is the main reason for the increase from Fiscal Year 2019-20's actuals to Fiscal Year 2020-21's Amended Budget.

Community Services – Parks & Recreation Fund – Operating Expenditures & Budget

	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Proposed	2022-23 Proposed	FY22 Increase / (Decrease)	Percent Change	FY23 Increase / (Decrease)	Percent Change
Revenues									
Use of Money and Property	\$ 164,309	\$ 83,862	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Intergovernmental	\$ 1,185	\$ 13,400	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Revenues	\$ 14,843	\$ 38,887	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Charges for Services	\$ 4,976,533	\$ 3,599,406	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Operating Transfers In	\$ 2,695,140	\$ 2,650,689	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Revenues	\$ 7,852,010	\$ 6,386,244	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Expenditures									
Salaries and Employee Benefits	\$ 4,938,919	\$ 4,621,097	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Salaries and Benefits Reimbursements	\$ (7,127)	\$ (14,634)	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Materials, Supplies & Maintenance	\$ 873,457	\$ 688,330	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Professional/Contract Services & Utilities	\$ 800,114	\$ 688,471	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Training, Travel & Membership Dues	\$ 4,093	\$ 5,936	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Depreciation and Amortization	\$ 3,846	\$ 3,846	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Interdepartmental Charges	\$ 820,283	\$ 783,733	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Capital Acquisitions	\$ 26,170	\$ 9,965	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Operating Transfers Out	\$ 477,356	\$ 311,158	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Expenditures	\$ 7,937,111	\$ 7,097,902	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Revenues Less Expenditures	\$ (85,101)	\$ (711,658)	\$ -	\$ -	\$ -	\$ -			

As noted above, the salary and non-wage lines are proposed to be reduced to zero. This is the net result of consolidating the Parks & Recreation Fund under the General Fund Operating Fund.

Community Services – Capital Improvement Plan

The Community Services Department has the below Capital Improvement Plan projects for the five-year plan covering FY2021-26.

Department	FEAP #	Project Title	Financing Source	FY2022	FY2023	FY2024	FY2025	FY2026	Total
Community Services	TBD	PPE procurement for facility & program activation	General Fund	\$ 20,000					\$ 20,000
Community Services	TBD	Skateboard Spot Installations (Wilson & Entradero Parks)	General Fund	\$ 25,000	\$ 25,000				\$ 50,000
Community Services	FEAP975	Carpet replacement-Katy Geissert Civic Center Library	General Fund				\$ 396,750		\$ 396,750
Community Services	FEAP1055	Playground Parts Replacement Fund	Measure A-M and S	\$ 25,000	\$ 25,000	\$ 25,000			\$ 75,000
Community Services	FEAP1047	Toyota Sports Complex Improvements	Sports Complex Improv Fd	\$1,250,000					\$1,250,000

COMMUNITY DEVELOPMENT

The mission of the Community Development Department is to guide and support the orderly development of the City and the City infrastructure and the continued revitalization of the City to maintain a balanced community to meet present and future needs.

The Community Development Department manages all City building and planning activities including building permits, environmental duties, downtown Torrance, engineering permits and records, GIS, mapping and survey information, and housing activities. They are responsible for Advance Planning, Building Permits & Online Permitting, Code Enforcement, Construction Plan Check and Inspections, Development Review, Engineering Permits and Records, GIS, Housing

Programs, NPDES Administration, Successor Agency to the Former Redevelopment Agency to the City of Torrance, Survey Information, and Transportation Planning.

Community Development – All Funds – Budgeted Staffing Levels

Job Classification	2018-19	2019-20	2020-21	2021-22	2022-23	FY22 Increase / (Decrease)	FY23 Increase / (Decrease)
Admin Project Aide				0.75	0.75	0.75	-
Administrative Analyst	1.00	1.00	1.00	1.00	1.00	-	-
Administrative Assistant	2.00	2.00	3.00	3.00	3.00	-	-
Assistant Bldg Regulations Manager	1.00	1.00	1.00	1.00	1.00	-	-
Assistant Engineer	4.00	4.00	5.00	5.00	5.00	-	-
Associate Engineer	2.00	2.00	1.00	1.00	1.00	-	-
Bldg Inspection Supervisor	1.00	1.00	1.00	1.00	1.00	-	-
Building Regulations Administrator	1.00	1.00	1.00	1.00	1.00	-	-
Community Development Director	1.00	1.00	1.00	1.00	1.00	-	-
Deputy Comm Development Dir	1.00	1.00	1.00	1.00	1.00	-	-
Electrical Inspector, Sr	1.00	1.00	1.00	1.00	1.00	-	-
Engineering Technician I			3.00	4.00	4.00	1.00	-
Engineering Technician II	1.00	1.00				-	-
Engineering Technician III	3.00	3.00	1.00	1.00	1.00	-	-
Environmental Qual Officer	5.00	5.00	4.00	4.00	4.00	-	-
Environmental Qual Officer, Sr	2.00	2.00	2.00	2.00	2.00	-	-
Housing Specialist	3.00	3.00	3.00	3.00	3.00	-	-
Inspector, Building	2.00	2.00	2.00	2.00	2.00	-	-
Inspector, Mech & Plumbng, Sr	2.00	2.00	1.00	2.00	2.00	1.00	-
Inspector, Public Works	3.00	3.00	2.00	2.00	2.00	-	-
Office Assistant	2.00	1.00	-			-	-
Permit Center Supervisor	1.00	1.00	1.00	1.00	1.00	-	-
Permit Technician I	3.00	3.00	4.00	4.00	4.00	-	-
Permit Technician II	3.00	3.00	2.00	2.00	2.00	-	-
Planning Assistant	4.00	4.00	4.00	4.00	4.00	-	-
Planning Associate	9.50	8.50	8.50	8.50	8.50	-	-
Plans Examiner	3.00	3.00	3.00	3.00	3.00	-	-
Principal Planner	2.00	2.00	2.00	2.00	2.00	-	-
Rehabilitation Specialist	1.00	1.00	1.00			(1.00)	-
Senior Admin Assistant	1.00	1.00				-	-
Senior Building Inspector	3.00	3.00	3.00	3.00	3.00	-	-
Structural Plans Examiner	1.00					-	-
Supervising Admin Assistant			1.00	1.00	1.00	-	-
Supervising Plans Examiner		1.00	1.00	1.00	1.00	-	-
Systems Analyst			-	1.00	1.00	1.00	-
Total Full-Time Equivalents (FTEs)	69.50	67.50	64.50	67.25	67.25	2.75	-

The Community Development Department's staffing budget for Fiscal Year 2021-22 is currently projected to increase by 2.75 FTE. The changes included in the table above do not include any new positions, but is intended to align budget with actual positions filled to ensure proper funding. The 1.0 FTE Systems Analyst is an internal transfer from CIT to Community Development.

Community Development – General Fund – Operating Expenditures & Budget

			2020-21							
	2018-19 Actual	2019-20 Actual	Amended Budget	2021-22 Proposed	2022-23 Proposed	FY22 Increase / (Decrease)	Percent Change	FY23 Increase / (Decrease)	Percent Change	
Revenues										
Licenses, Fees and Permits	\$ 3,858,241	\$ 2,832,682	\$ 4,029,275	\$ 4,141,233	\$ 4,224,058	\$ 111,958	2.78%	\$ 82,825	2.00%	
Use of Money and Property	\$ 24,225	\$ 18,000	\$ 23,686	\$ 23,686	\$ 29,686	\$ -	0.00%	\$ 6,000	25.33%	
Other Revenues	\$ 104,646	\$ 37,165	\$ 963	\$ 963	\$ 963	\$ -	0.00%	\$ -	0.00%	
Charges for Services	\$ 3,367,527	\$ 3,346,499	\$ 3,593,985	\$ 3,783,465	\$ 3,858,988	\$ 189,484	5.27%	\$ 75,519	2.00%	
Operating Transfers In	\$ -	\$ 37,978	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	
Total Revenues	\$ 7,354,639	\$ 6,272,324	\$ 7,647,909	\$ 7,949,351	\$ 8,113,695	\$ 301,442	3.94%	\$ 164,344	2.07%	
	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Proposed	2022-23 Proposed	FY22 Increase / (Decrease)	Percent Change	FY23 Increase / (Decrease)	Percent Change	
Expenditures										
Salaries and Employee Benefits	\$ 8,742,176	\$ 8,917,809	\$ 8,726,705	\$ 7,866,710	\$ 7,926,476	\$ (859,995)	-9.85%	\$ 59,766	0.76%	
Salaries and Benefits Reimbursements	\$ (1,238,498)	\$ (1,026,547)	\$ (1,436,563)	\$ -	\$ -	\$ 1,436,563	-100.00%	\$ -	0.00%	
Materials, Supplies & Maintenance	\$ 188,638	\$ 218,432	\$ 182,028	\$ 181,728	\$ 180,228	\$ (300)	-0.16%	\$ (1,500)	-0.83%	
Materials Reimbursements	\$ -	\$ -	\$ (21,715)	\$ -	\$ -	\$ 21,715	-100.00%	\$ -	0.00%	
Professional/Contract Services & Utilities	\$ 350,655	\$ 305,366	\$ 399,141	\$ 329,287	\$ 328,787	\$ (69,854)	-17.50%	\$ (500)	-0.15%	
Training, Travel & Membership Dues	\$ 34,885	\$ 54,637	\$ 45,106	\$ 45,106	\$ 47,106	\$ -	0.00%	\$ 2,000	4.43%	
Liabilities, Settlements & Insurance	\$ 49,212	\$ 49,212	\$ 114,373	\$ 62,661	\$ 62,661	\$ (51,712)	-45.21%	\$ -	0.00%	
Interdepartmental Charges	\$ 364,122	\$ 352,672	\$ 354,122	\$ 82,028	\$ 82,028	\$ (272,094)	-76.84%	\$ -	0.00%	
Capital Acquisitions	\$ -	\$ -	\$ 2,200	\$ 2,200	\$ 2,200	\$ -	0.00%	\$ -	0.00%	
Other Operating Transfers Out	\$ -	\$ 14,682	\$ 61,398	\$ 70,272	\$ 70,272	\$ 8,874	14.45%	\$ -	0.00%	
Total Expenditures	\$ 8,491,190	\$ 8,886,263	\$ 8,426,795	\$ 8,639,992	\$ 8,699,758	\$ 213,197	2.53%	\$ 59,766	0.69%	
Revenues Less Expenditures	\$ (1,136,551)	\$ (2,613,939)	\$ (778,386)	\$ (890,641)	\$ (586,063)					

As noted above, the Salaries and Employee Benefits line is projected to decrease by 9.9% in FY2021-22 and 0.8% in FY2022-23. This is the net result of the staffing list changes shown in the prior section including settled contract increases, step changes, longevity adjustments, PERS rates, insurance elections, and all other cost elements related to employees. Further, the decrease in FY2021-22 is offset by the elimination of the Salaries and Benefits Reimbursements classification and the Materials Reimbursements classification. This is the result of the budget simplifications being implemented to directly allocate positions where appropriate.

Departments completed an exercise to re-allocate existing budget amounts to better align resources with actual expenditures in other non-wage areas. The Community Development Department's Interdepartmental Charges budget was significantly simplified as the City updates the budget structure eliminating the cross-departmental charges and reimbursements. This will allow staff to more efficiently track and project budget outcomes without having an overall effect on budget totals. Interdepartmental Charges is reserved for Self-Insurance allocations in this coming two-year budget. The Self-Insurance allocations are based on a newly adopted allocation methodology utilizing budget information and historical claims data.

Community Development – AQMD Fund – Operating Expenditures & Budget

	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Proposed	2022-23 Proposed	FY22 Increase / (Decrease)	Percent Change	FY23 Increase / (Decrease)	Percent Change
Revenues									
Use of Money and Property	\$ 2,658	\$ 3,495	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%	\$ -	0.00%
Intergovernmental	\$ 193,579	\$ 141,438	\$ 189,000	\$ 189,000	\$ 189,000	\$ -	0.00%	\$ -	0.00%
Total Revenues	\$ 196,237	\$ 144,933	\$ 191,000	\$ 191,000	\$ 191,000	\$ -	0.00%	\$ -	0.00%
Expenditures									
Salaries and Employee Benefits	\$ 50,945	\$ 50,251	\$ 58,100	\$ 52,818	\$ 53,281	\$ (5,282)	-9.09%	\$ 463	0.88%
Materials, Supplies & Maintenance	\$ 30,363	\$ 24,659	\$ 64,402	\$ 64,402	\$ 64,402	\$ -	0.00%	\$ -	0.00%
Professional/Contract Services & Utilities	\$ 67,519	\$ 67,584	\$ 67,720	\$ 67,720	\$ 67,720	\$ -	0.00%	\$ -	0.00%
Training, Travel & Membership Dues	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%	\$ -	0.00%
Total Expenditures	\$ 148,827	\$ 142,494	\$ 191,222	\$ 185,940	\$ 186,403	\$ (5,282)	-2.76%	\$ 463	0.25%
Revenues Less Expenditures	\$ 47,410	\$ 2,439	\$ (222)	\$ 5,060	\$ 4,597				

As noted above, the Salaries and Employee Benefits line is projected to decrease by 9.1% in FY2021-22 and increase 0.9% in FY2022-23. This is the net result of the staffing list changes shown in the prior section including settled contract increases, step changes, longevity adjustments, PERS rates, insurance elections, and all other cost elements related to employees.

Community Development – Section 8 Housing -- Operating Expenditures & Budget

	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Proposed	2022-23 Proposed	FY22 Increase / (Decrease)	Percent Change	FY23 Increase / (Decrease)	Percent Change
Revenues									
Use of Money and Property	\$ 7,693	\$ 8,432	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%	\$ -	0.00%
Intergovernmental	\$ 6,391,134	\$ 6,574,983	\$ 7,416,375	\$ 7,204,000	\$ 7,204,000	\$ (212,375)	-2.86%	\$ -	0.00%
Other Revenues	\$ 19,738	\$ 21,962	\$ 9,000	\$ 16,000	\$ 16,000	\$ 7,000	77.78%	\$ -	0.00%
Total Revenues	\$ 6,418,565	\$ 6,605,377	\$ 7,430,375	\$ 7,225,000	\$ 7,225,000	\$ (205,375)	-2.76%	\$ -	0.00%
Expenditures									
Salaries and Employee Benefits	\$ 572,814	\$ 614,533	\$ 900,364	\$ 780,340	\$ 784,984	\$ (120,024)	-13.33%	\$ 4,644	0.60%
Materials, Supplies & Maintenance	\$ 5,803,616	\$ 5,935,904	\$ 6,453,526	\$ 6,516,515	\$ 6,516,515	\$ 57,989	0.90%	\$ -	0.00%
Professional/Contract Services & Utilities	\$ 20,252	\$ 33,711	\$ 43,027	\$ 43,027	\$ 43,027	\$ -	0.00%	\$ -	0.00%
Training, Travel & Membership Dues	\$ 1,099	\$ 5	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%	\$ -	0.00%
Interdepartmental Charges	\$ 116,936	\$ 140,345	\$ 138,601	\$ 147,132	\$ 148,259	\$ 8,531	6.16%	\$ 1,127	0.77%
Capital Acquisitions	\$ -	\$ 7,782	\$ 70,000	\$ 92,000	\$ 92,000	\$ 22,000	31.43%	\$ -	0.00%
Total Expenditures	\$ 6,514,717	\$ 6,732,280	\$ 7,615,518	\$ 7,584,014	\$ 7,589,785	\$ (31,504)	-0.41%	\$ 5,771	0.08%
Revenues Less Expenditures	\$ (96,152)	\$ (126,903)	\$ (185,143)	\$ (359,014)	\$ (364,785)				

As noted above, the Salaries and Employee Benefits line is projected to decrease by 13.3% in FY2021-22 and increase 0.6% in FY2022-23. This is the net result of the staffing list changes shown in the prior section including settled contract increases, step changes, longevity adjustments, PERS rates, insurance elections, and all other cost elements related to employees.

Community Development – Vanpool Fund – Operating Expenditures & Budget

	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Proposed	2022-23 Proposed	FY22 Increase / (Decrease)	Percent Change	FY23 Increase / (Decrease)	Percent Change
Revenues									
Use of Money and Property	\$ 735	\$ 964	\$ 500	\$ 500	\$ 500	\$ -	0.00%	\$ -	0.00%
Intergovernmental	\$ 36,099	\$ 35,710	\$ 37,000	\$ 37,000	\$ 37,000	\$ -	0.00%	\$ -	0.00%
Charges for Services	\$ 46,197	\$ 29,222	\$ 54,000	\$ 54,000	\$ 54,000	\$ -	0.00%	\$ -	0.00%
Operating Transfers In	\$ 93,449	\$ 82,090	\$ 202,186	\$ 156,111	\$ 156,479	\$ (46,075)	-22.79%	\$ 368	0.24%
Total Revenues	\$ 176,480	\$ 147,986	\$ 293,686	\$ 247,611	\$ 247,979	\$ (46,075)	-15.69%	\$ 368	0.15%
Expenditures									
Salaries and Employee Benefits	\$ 61,930	\$ 48,606	\$ 90,103	\$ 51,251	\$ 51,619	\$ (38,852)	-43.12%	\$ 368	0.72%
Materials, Supplies & Maintenance	\$ 110,687	\$ 95,805	\$ 189,510	\$ 189,510	\$ 189,510	\$ -	0.00%	\$ -	0.00%
Professional/Contract Services & Utilities	\$ 3,612	\$ 2,944	\$ 5,600	\$ 5,600	\$ 5,600	\$ -	0.00%	\$ -	0.00%
Training, Travel & Membership Dues	\$ 251	\$ 631	\$ 1,250	\$ 1,250	\$ 1,250	\$ -	0.00%	\$ -	0.00%
Total Expenditures	\$ 176,480	\$ 147,986	\$ 286,463	\$ 247,611	\$ 247,979	\$ (38,852)	-13.56%	\$ 368	0.15%
Revenues Less Expenditures	\$ -	\$ -	\$ 7,223	\$ -	\$ -				

As noted above, the Salaries and Employee Benefits line is projected to decrease by 43.1% in FY2021-22 and increase 0.7% in FY2022-23. This is the net result of the staffing list changes shown in the prior section including settled contract increases, step changes, longevity adjustments, PERS rates, insurance elections, and all other cost elements related to employees. Staff have updated the budgeted staffing figures to align with actual spending rates in the Fund.

Community Development – Capital Improvement Plan

The Community Development Department has the below Capital Improvement Plan projects for the five-year plan covering FY2021-26.

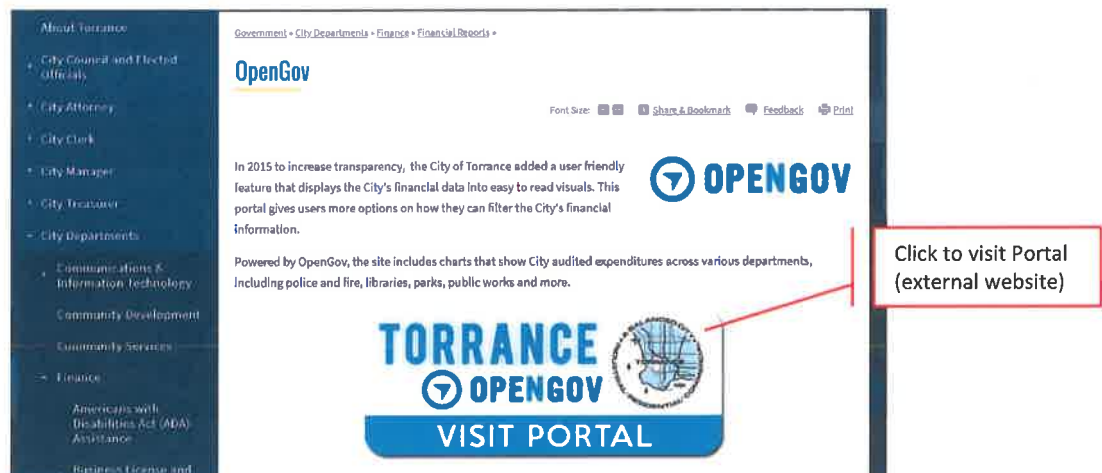
Department	FEAP #	Project Title	Financing Source	FY2022	FY2023	FY2024	FY2025	FY2026	Total
Community Development	TBD	Electronic Plan Submittal and Review	General Fund		\$ 500,000				\$ 500,000

City of Torrance OpenGov Transparency Portal

Citizens can access the City's financial information from the OpenGov Transparency Portal:

<https://www.torranceca.gov/government/finance/financial-reports> or by visiting the following link directly:

<https://torranceca.opengov.com/>



Background

OpenGov is a tool that can be utilized to publish budget information, actual revenue & expenditure activity, and other performance measures publicly. This information is shared through **Reports** that can have multiple **Views**. Views are ways the City can setup certain reports to include certain information organized in a particular way. Anyone accessing the system can then adjust and adapt the report based on the information and structure available.

Currently, the Annual Budget and Actuals Reports can be reviewed and show data the most current and up to date information. As we enter the budget review phase, City staff will make a third report available that will provide actuals and proposed budget data all together.

Financial Reporting Structure

The City of Torrance's Chart of Accounts organizes the City's operations into the below:

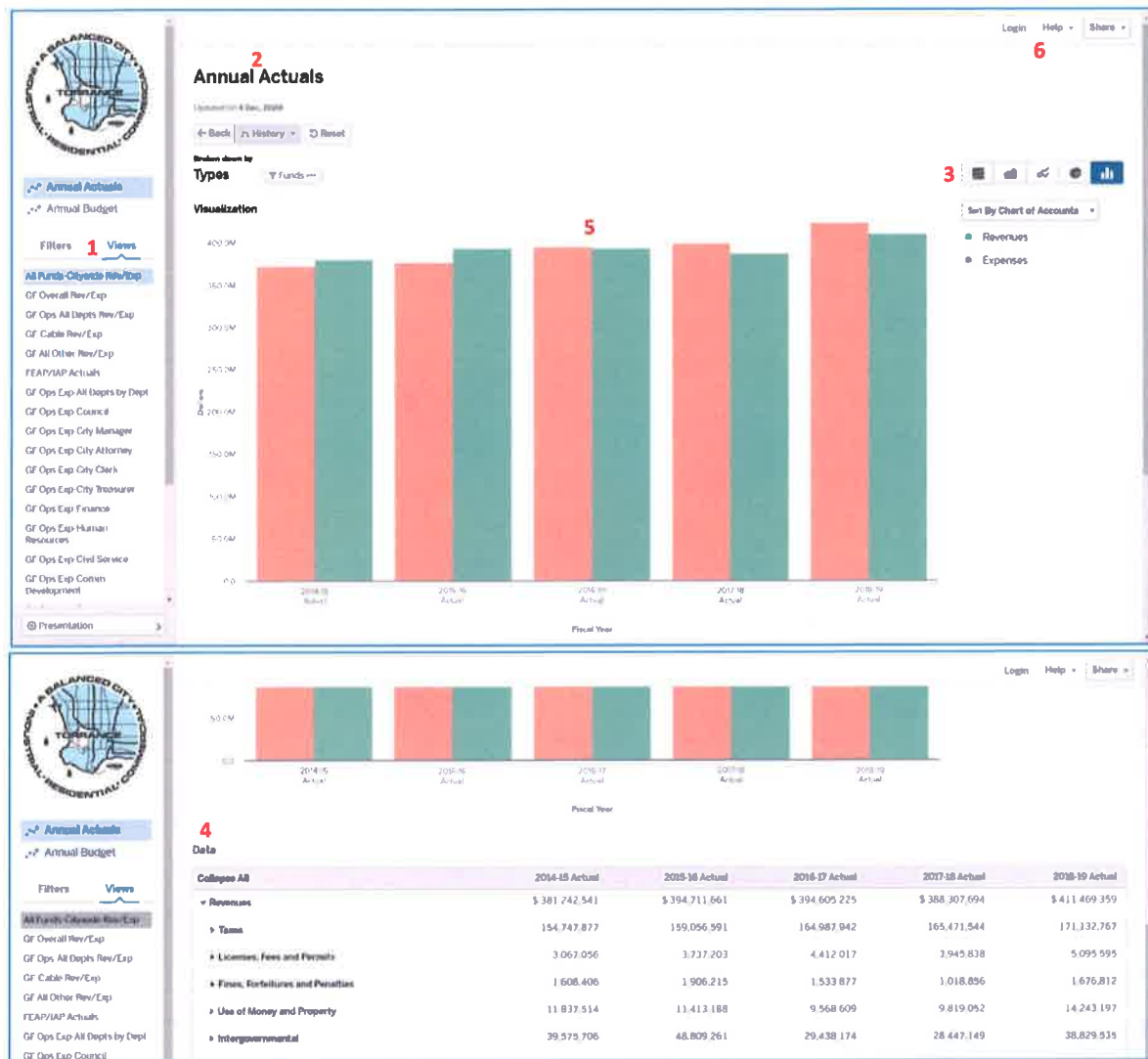
- Fund:
- Department:
- Division:
- Program:

Within this structure, revenues and expenditures are broken out into many accounts, which roll up to different classifications:

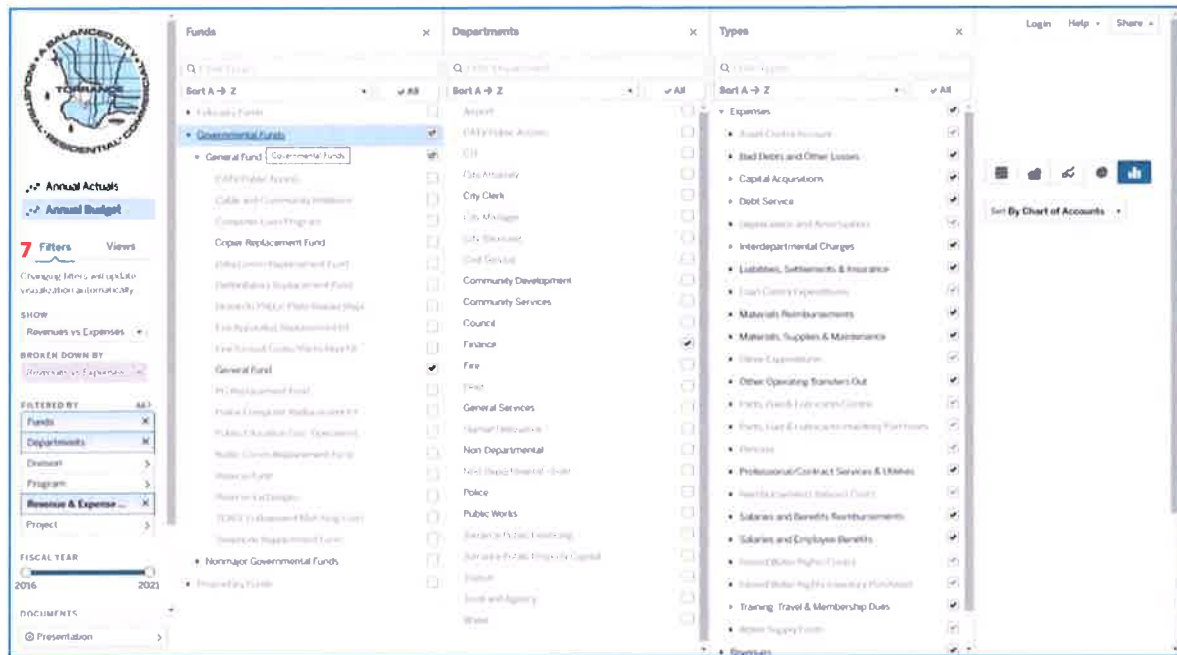
- Classifications
 - Revenue/Expense Accounts

Currently, the Annual Budget and Actuals Reports can be reviewed and show data the most current and up to date information. As we enter the budget review phase, City staff will make a third report available that will provide actuals and proposed budget data all together.

1. The filtered 'Views' give the options to click through information by General Fund, Department, Project, etc. Additionally, users can select the 'Filters' tab to select specific parameters to present the information (refer to 7 below).
2. The report name is given at the top left, directly under is the 'Back' button allowing the user to view a previous view or filter and the 'Reset' button bringing the user back to the default view of the report.
3. Users can select the type of graph for the visualized data, how the data can be sorted, and click through the Revenue/Expense classifications to drill-down to more detail.
 - a. A stacked percentage graph to see percentage changes over time
 - b. A stacked line graph to visualize overall trends over time.
 - c. A line graph overlaying each trend over time.
 - d. A pie chart to view percentage breakdowns by year.
 - e. A bar chart comparing trends and percentage breakdowns over time.
4. Below any chart or graph, you can view a Table detailing the financial information in the visualization above.
5. Amounts relating to Actual Revenues/Expenditures are denoted by solid graphs and the amounts relating to the Budgeted Revenues/Expenditures are denoted by lines filling the graph. Users can also directly click on the specific year and revenue/expense from the graph to drill down for more detail by classification.
6. Use the Help drop-down in the top right corner to:
 - a. View a short How-To Guide with tips on navigating the platform.
 - b. Recall the Welcome Screen.
 - c. View a short Budget 101 briefing with basic information on multi-fund accounting.
 - d. Contact the administrators of the account.



- Users can manually select the parameters in a report by clicking on the 'Filters' tab and choosing combinations of the specific Funds, Departments, Divisions, Programs, Account Types, or Projects. Once the user selects the specified combination, the data can be visualized and sorted.



8. The filtering functionality can also be used by clicking directly on the presented categories in the legend to the right of the data visualization. Users can keep drilling down by clicking the specific category until it reaches the GL account level.
9. The category can be changed by selecting the menu to the left under 'Broken Down by'
10. Data can then be sorted by:
 - a. A to Z (alphabetically by line item name)
 - b. Chart of Accounts (ascending GL code)
 - c. Large to Small (by account balance)
 - d. Small to Large (by account balance)

